



Maine Revenue Services  
Retail Dealer's Gasoline Shrinkage  
Refund Application

Registration No.	Period Begin	Period End	Due Date

1. Entity Information

**Use this area only to report changes in your business**

2. **OUT OF BUSINESS?** Check here ☐, return permit to Bureau and complete information at right. Date closed \_\_\_\_\_
3. **OWNERSHIP CHANGE?** If you have changed ownership, indicate the date when this occurred here \_\_\_\_\_ and check off type of change below:
- ☐ Incorporated ☐ Partner added or dropped
- ☐ Other (explain on reverse)
- ☐ Sold to \_\_\_\_\_
4. **NAME CHANGE?** Attach explanation to this return.

ADDRESS CHANGE?: If your address above is incorrect, please make the appropriate changes to the preprinted address.

**Do Not Use Red Ink!**

**Please read instructions on reverse side.  
Also complete questions 1 & 2 on reverse.**

Total Purchases in gallons 1.  ,  ,

Total Tax Paid Line 1 x .22 2.  ,  ,  .

Refund Claim Line 2 x .005 3.  ,  ,  .

This claim is signed under the penalties of perjury.

\_\_\_\_\_  
Signature Title Date Phone #



Mail To:  
Maine Revenue Service  
P.O. Box 1064  
Augusta, ME 04332-1064

**Supplier's Statement**

The undersigned states that the following gallonage of gasoline was sold to the above retail dealer for the above period, that payment has been received for such gasoline, and that he is authorized to make this statement.

Regular gasoline \_\_\_\_\_ gallons

Premium gasoline \_\_\_\_\_ gallons

Total Gallons \_\_\_\_\_

\_\_\_\_\_  
Name of Supplier Authorized signature Date

<input type="text"/> <input type="text"/>
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### To Retail Dealer

Please submit the following information

1. Location of retail outlets from which gasoline on which refund is claimed was sold. (Computer printouts are acceptable.)

_____	_____
street and number	city or town
_____	_____
street and number	city or town
_____	_____
street and number	city or town

2. Are you on a consignment basis?

☐

Yes

☐

No

If yes, please give consignor's name and address

_____	_____	_____
Name	Street & Number	City or Town

Title 36, § 2906(4) states: A retail dealer is entitled to a refund for tax paid on account of shrinkage or loss by evaporation of motor fuel in an amount no greater than  $\frac{1}{2}$  of 1% of the tax paid on gross purchases. The procedure for such a refund is as follows:

A. All applications for refunds must be made under penalties of perjury and must be made semiannually within 90 days after June 30th and December 31st respectively.

B. The application must be made on a form prescribed and furnished by the assessor and must be accompanied by a statement from the distributor, supplier or wholesaler of the gross purchases of motor fuel made by the retail dealer during the relevant 6-month period.

C. The assessor shall calculate the amount of the refund due on all properly completed applications and shall certify that amount and the name of the person entitled to the refund to the Treasurer of State. The Treasurer of State shall make a certified refund from taxes imposed by this chapter. PL 1997, c. 738, §5 (rpr)

### INSTRUCTIONS

1. Application for refund with respect to gasoline purchased between July 1 and December 31 must be made within 90 days after December 31; application for refund with respect to gasoline purchased between January 1 and June 30 must be made within 90 days after June 30. Late applications will not be accepted.

2. Refund will be given only with respect to gasoline. It does not apply to diesel fuel, aviation gasoline or any other motor fuel.

3. Retail Dealer's Gasoline Shrinkage Refund Application must be completed in full by the retail dealer and the supplier. The Supplier's statement is not required in those instances where a distributor or wholesale dealer is claiming refund with respect to gasoline delivered to its own retail outlet.

4. For refund purposes, "Retail Dealer" will be considered to mean any person operating a retail gasoline outlet from which gasoline is sold principally to others and delivered directly into the fuel tanks of motor vehicles or boats.

5. A licensed distributor or other wholesaler, will be considered a "Retail Dealer" only with respect to gasoline delivered into storage tanks of retail gasoline outlets operated by the distributor or wholesale dealer.

6. Where a commission agent or consignee is held accountable only for gasoline actually sold, the principal or consignor will be considered the "Retail Dealer" for refund purposes.

7. Further information can be obtained by calling (207) 624-9734 or by writing to Maine Revenue Services, Sales, Fuel & Special Tax Division, P.O. Box 1064, Augusta, Maine 04332-1064.